



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF KAUKAUNA ELECTRIC & WATER DEPARTMENT

Principal Office: 777 ISLAND STREET  
P.O. BOX 1777  
KAUKAUNA, WI 54130

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I MICHAEL J KAWULA of  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/31/1999  
(Date)

OFFICE MANAGER \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CITY OF KAUKAUNA ELECTRIC & WATER DEPARTMENT**Utility Address:** 777 ISLAND STREET

P.O. BOX 1777

KAUKAUNA, WI 54130

**When was utility organized?** 1/1/1912**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR. MICHAEL J KAWULA**Title:** OFFICE MANAGER**Office Address:**

777 ISLAND STREET

KAUKAUNA, WI 54130

**Telephone:** (920) 766 - 5721 EXT 39**Fax Number:** (920) 766 - 7698**E-mail Address:** mkawula@wppisys.org

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** JONET & FOUNTAIN LLP**Title:****Office Address:** JONET & FOUNTAIN LLP

200 S WASHINGTON STREET

P.O. BOX 1000

GREEN BAY, WI 54305-1000

**Telephone:** (920) 435 - 4361**Fax Number:** (920) 435 - 8227**E-mail Address:****Date of most recent audit report:** 3/10/1999**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR PETER D PRAST**Title:** GENERAL MANAGER**Office Address:**

777 ISLAND STREET

P.O. BOX 1777

KAUKAUNA, WI 54130-7077

**Telephone:** (920) 766 - 5721**Fax Number:** (920) 766 - 7698**E-mail Address:** pprast@wppisys.org

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**Name of utility commission/committee:**    CITY OF KAUKAUNA ELECTRIC & WATER DEPT COMMISSION

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**Names of members of utility commission/committee:**

MR LANCE GOETZMAN

MR ROBERT KING

MR JOHN LAMBIE, CHAIRMAN

MR ROBERT LAMERS

MR LEE MEYERHOFER

MR GEORGE SIMON, SECRETARY

MR DONALD SPREEMAN

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	29,848,019	27,962,137	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	24,481,550	22,886,663	<b>2</b>
Depreciation Expense (403)	1,508,183	1,469,485	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	1,338,947	1,239,483	<b>5</b>
<b>Total Operating Expenses</b>	<b>27,328,680</b>	<b>25,595,631</b>	
<b>Net Operating Income</b>	<b>2,519,339</b>	<b>2,366,506</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>2,519,339</b>	<b>2,366,506</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(2,104)	(2,925)	<b>7</b>
Income from Nonutility Operations (417)	78,122	23,750	<b>8</b>
Nonoperating Rental Income (418)	(75,350)	(7,725)	<b>9</b>
Interest and Dividend Income (419)	573,100	387,886	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>573,768</b>	<b>400,986</b>	
<b>Total Income</b>	<b>3,093,107</b>	<b>2,767,492</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>3,093,107</b>	<b>2,767,492</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	1,211,277	1,060,384	<b>14</b>
Amortization of Debt Discount and Expense (428)	45,503	41,992	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	7,431	11,904	<b>17</b>
Other Interest Expense (431)	144	211	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>1,264,355</b>	<b>1,114,491</b>	
<b>Net Income</b>	<b>1,828,752</b>	<b>1,653,001</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	21,954,080	20,443,108	<b>20</b>
Balance Transferred from Income (433)	1,828,752	1,653,001	<b>21</b>
Miscellaneous Credits to Surplus (434)	1,802	7,971	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	150,000	150,000	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>23,634,634</b>	<b>21,954,080</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>		
Sales-John Street Hydro	115,062	3
Less Labor Expenses	(17,383)	4
Less Other Expenses	(19,557)	5
<b>Total (Acct. 417):</b>	<b>78,122</b>	
<b>Nonoperating Rental Income (418):</b>		
Nonutility Rental Property-Electric	2,752	6
Less Expenses	(91,325)	7
Water Rental Income	13,223	8
<b>Total (Acct. 418):</b>	<b>(75,350)</b>	
<b>Interest and Dividend Income (419):</b>		
Electric	477,974	9
Water	95,126	10
<b>Total (Acct. 419):</b>	<b>573,100</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		11
<b>Total (Acct. 421):</b>	<b>0</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		12
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		13
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
Proceeds from sale of stock as part of insurance dividend	1,802	14
<b>Total (Acct. 434):</b>	<b>1,802</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		15
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		16
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Appropriations of Income to Municipal Funds (439):</b>		
Appropriation to City of Kaukauna	150,000	17
<b>Total (Acct. 439)--Debit:</b>	<b>150,000</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	5,280	0			<b>5,280</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll	1,824	4,452			<b>6,276</b>	<b>3</b>
Materials	1,257	(149)			<b>1,108</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>3,081</b>	<b>4,303</b>	<b>0</b>	<b>0</b>	<b>7,384</b>	
<b>Net income (or loss)</b>	<b>2,199</b>	<b>(4,303)</b>	<b>0</b>	<b>0</b>	<b>(2,104)</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,584,189	28,263,830	0	0	<b>29,848,019</b>	<b>1</b>
Less: interdepartmental sales	7,755	74,691	0	0	<b>82,446</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		11,997			<b>11,997</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,576,434</b>	<b>28,177,142</b>	<b>0</b>	<b>0</b>	<b>29,753,576</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	373,988	24,875	<b>398,863</b>	<b>1</b>
Electric operating expenses	1,274,108	4,122	<b>1,278,230</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing	23,623		<b>23,623</b>	<b>6</b>
Other nonutility expenses	30,676		<b>30,676</b>	<b>7</b>
Water utility plant accounts	50,076		<b>50,076</b>	<b>8</b>
Electric utility plant accounts	440,751		<b>440,751</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant	1,174		<b>1,174</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	28,997	(28,997)	<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>2,223,393</b>	<b>0</b>	<b>2,223,393</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	61,369,007	54,857,980	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	22,647,009	21,204,807	2
<b>Net Utility Plant</b>	<b>38,721,998</b>	<b>33,653,173</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>38,721,998</b>	<b>33,653,173</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	657,300	657,300	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	258,166	237,895	6
<b>Net Nonutility Property</b>	<b>399,134</b>	<b>419,405</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	6,886,519	5,849,733	9
<b>Total Other Property and Investments</b>	<b>7,285,653</b>	<b>6,269,138</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	4,179,693	3,149,548	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	4,144	3,046	12
Temporary Cash Investments (136)	144,083	171,324	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,902,282	2,744,130	15
Other Accounts Receivable (143)	152,825	142,468	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	30,000	30,000	17
Receivables from Municipality (145)	97,701	123,378	18
Materials and Supplies (151-163)	758,490	682,665	19
Prepayments (165)	585,073	541,364	20
Interest and Dividends Receivable (171)	17,215	17,218	21
Accrued Utility Revenues (173)	(54,803)	(51,618)	22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>8,756,703</b>	<b>7,493,523</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	407,274	298,577	24
Other Deferred Debits (182-186)	820,156	794,215	25
<b>Total Deferred Debits</b>	<b>1,227,430</b>	<b>1,092,792</b>	
<b>Total Assets and Other Debits</b>	<b>55,991,784</b>	<b>48,508,626</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	251,633	251,633	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	23,634,634	21,954,080	<b>28</b>
<b>Total Proprietary Capital</b>	<b>23,886,267</b>	<b>22,205,713</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	21,525,000	17,270,000	<b>29</b>
Advances from Municipality (223)	81,751	158,754	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>21,606,751</b>	<b>17,428,754</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	2,729,897	2,094,266	<b>33</b>
Payables to Municipality (233)	342,322	235,184	<b>34</b>
Customer Deposits (235)	3,110	3,682	<b>35</b>
Taxes Accrued (236)	988,558	898,114	<b>36</b>
Interest Accrued (237)	158,235	59,315	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)	90,476	84,997	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	0	6,201	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>4,312,598</b>	<b>3,381,759</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	27,373	321,318	<b>43</b>
Other Deferred Credits (253)	100,000	100,000	<b>44</b>
<b>Total Deferred Credits</b>	<b>127,373</b>	<b>421,318</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	6,058,795	5,071,082	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>55,991,784</b>	<b>48,508,626</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	10,559,059	0	0	45,376,388	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)	10,821				<b>6</b>
Construction Work in Progress (107)	1,488,850			3,933,889	<b>7</b>
<b>Total Utility Plant</b>	<b>12,058,730</b>	<b>0</b>	<b>0</b>	<b>49,310,277</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,239,845	0	0	20,407,164	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>2,239,845</b>	<b>0</b>	<b>0</b>	<b>20,407,164</b>	
<b>Net Utility Plant</b>	<b>9,818,885</b>	<b>0</b>	<b>0</b>	<b>28,903,113</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,084,058	19,120,749			<b>21,204,807</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	163,881	1,344,302			<b>1,508,183</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	11,102				<b>11,102</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Clearing Accounts	13,062	70,234			<b>83,296</b>	<b>9</b>
Salvage	329	694			<b>1,023</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>188,374</b>	<b>1,415,230</b>	<b>0</b>	<b>0</b>	<b>1,603,604</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	27,261	79,212			<b>106,473</b>	<b>15</b>
Cost of removal	5,326	49,603			<b>54,929</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>32,587</b>	<b>128,815</b>	<b>0</b>	<b>0</b>	<b>161,402</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,239,845</b>	<b>20,407,164</b>	<b>0</b>	<b>0</b>	<b>22,647,009</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
John Street Power Plant	412,692			412,692	2
John Street Property	155,100			155,100	3
Little Rapids/Lawrence Property	58,940			58,940	4
Meter Department Building/Leiber Office	11,350			11,350	5
Rapide Croche Recreation Area	19,218			19,218	6
<b>Total Nonutility Property (121)</b>	<b>657,300</b>	<b>0</b>	<b>0</b>	<b>657,300</b>	
Less accum. prov. depr. & amort. (122)	237,895	20,271		258,166	7
<b>Net Nonutility Property</b>	<b>419,405</b>	<b>(20,271)</b>	<b>0</b>	<b>399,134</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	30,000	1
<b>Additions:</b>		
Provision for uncollectibles during year	11,997	2
Collection of accounts previously written off: Utility Customers	6,994	3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>18,991</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	18,991	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>18,991</b>	
<b>Balance end of year</b>	<b>30,000</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)		31,645	624,106	459	656,210	586,489	3
<b>Total Electric Utility</b>					<b>656,210</b>	<b>586,489</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	656,210	586,489	1
Water utility (154)	102,280	96,176	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>758,490</b>	<b>682,665</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1988 Revenue Bonds	789	428	0	1
1991 Revenue Bonds	28,876	428	167,475	2
1992 Revenue Bonds	8,906	428	19,331	3
1997 Revenue Bonds	3,860	428	73,340	4
1998 Revenue Bonds	3,072	428	147,128	5
Total			407,274	
Unamortized premium on debt (251)				
NONE				6
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	251,633	1
<b>Changes during year (explain):</b>		
		2
<b>Balance end of year</b>	<b>251,633</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1988 BOND ISSUE	05/01/1988	07/01/1998	6.80%	0	<b>1</b>
1991 MORTGAGE REVENUE BONDS	07/01/1991	07/01/2008	6.68%	11,125,000	<b>2</b>
1992 REVENUE BONDS	12/15/1993	12/15/2002	5.72%	1,850,000	<b>3</b>
1997 REVENUE BONDS	12/15/1997	12/01/2017	4.86%	2,950,000	<b>4</b>
1998 MORTGAGE REVENUE BONDS	08/01/1998	12/15/2018	4.05%	5,600,000	<b>5</b>
<b>Total Bonds (Account 221):</b>				<b>21,525,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>6</b>

**Net amount of bonds outstanding December 31:     21,525,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM ELECTRIC DEPARTMENT	01/02/1992	12/31/1999	6.50%	57,052	<b>1</b>
ADVANCE FROM ELECTRIC DEPARTMENT	01/01/1992	12/31/1999	7.00%	24,699	<b>2</b>
<b>Total for Account 223</b>				<b>81,751</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	898,114	1
<b>Accruals:</b>		
Charged water department expense	219,598	2
Charged electric department expense	1,119,349	3
Charged sewer department expense	4,561	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,343,508</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,092,381	6
Social Security taxes	123,284	7
PSC Remainder Assessment	37,399	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>1,253,064</b>	
<b>Balance end of year</b>	<b>988,558</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1988 Bond Issue	9,883	(6,558)	3,325	0	1
1991 Mortgage Revenue Bonds	36,836	835,745	839,613	32,968	2
1992 Revenue Bonds	12,390	132,506	140,235	4,661	3
1997 Revenue Bonds	0	143,085	131,492	11,593	4
1998 Revenue Bonds		106,499	(2,181)	108,680	5
<b>Subtotal</b>	<b>59,109</b>	<b>1,211,277</b>	<b>1,112,484</b>	<b>157,902</b>	
<b>Advances from Municipality (223)</b>					
Advance from Electric Department 1/1/90	0	5,186	5,186	0	6
Advance from Electric Department 1/31/90	0	2,245	2,245	0	7
<b>Subtotal</b>	<b>0</b>	<b>7,431</b>	<b>7,431</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Advance Customer Deposits	206	144	17	333	9
<b>Subtotal</b>	<b>206</b>	<b>144</b>	<b>17</b>	<b>333</b>	
<b>Total</b>	<b>59,315</b>	<b>1,218,852</b>	<b>1,119,932</b>	<b>158,235</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	2,147,616	2,923,466	0	0	0	<b>5,071,082</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	85,873					<b>85,873</b>	<b>2</b>
For Mains	301,135	523,604				<b>824,739</b>	<b>3</b>
<b>Other (specify):</b>							
Hydrants	77,101					<b>77,101</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>2,611,725</b>	<b>3,447,070</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,058,795</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
1998 Revenue Bonds Principal & Interest	119,202	3
1991 Revenue Bonds Principal & Interest	132,603	4
1992 Revenue Bonds Principal & Interest	62,825	5
1997 Revenue Bonds Principal & Interest	87,960	6
<b>Total (Acct. 125):</b>	<b>402,590</b>	
<b>Depreciation Fund (126):</b>		
NONE		7
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
Debt Redemption Reserve Fund-Electric	2,160,750	8
Capital Improvement (1998 Bond Proceeds)	4,040,578	9
Improvement and Extension Fund (1997 Bond Proceeds)	29,076	10
Debt Redemption Reserve Fund - Water	253,525	11
<b>Total (Acct. 128):</b>	<b>6,483,929</b>	
<b>Interest Special Deposits (132):</b>		
NONE		12
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		13
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		14
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	303,395	15
Electric	2,598,887	16
Sewer (Regulated)		17
<b>Other (specify):</b>		
NONE		18
<b>Total (Acct. 142):</b>	<b>2,902,282</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	123,462	19
Merchandising, jobbing and contract work		20
<b>Other (specify):</b>		
Local Government Fund Interest Receivable	29,363	21
<b>Total (Acct. 143):</b>	<b>152,825</b>	
<b>Receivables from Municipality (145):</b>		
Receivable from Muny	15,950	22
Receivable from Electric	(46,277)	23
Receivable from Water	128,028	24
<b>Total (Acct. 145):</b>	<b>97,701</b>	
<b>Prepayments (165):</b>		
Prepaid Insurance	527	25
Wisconsin Gross Receipts Tax	584,546	26
<b>Total (Acct. 165):</b>	<b>585,073</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		27
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
Combined Locks Dam	46,255	28
<b>Total (Acct. 183):</b>	<b>46,255</b>	
<b>Clearing Accounts (184):</b>		
Credit Union	(11,815)	29
Deferred Compensation	(5,109)	30
Union Dues	(1,451)	31
Miscellaneous	(634)	32
<b>Total (Acct. 184):</b>	<b>(19,009)</b>	
<b>Temporary Facilities (185):</b>		
NONE		33
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
Conservation Program	792,910	34
<b>Total (Acct. 186):</b>	<b>792,910</b>	
<b>Payables to Municipality (233):</b>		
Payable to Kaukauna Sewer	170,052	35
Payable to Little Chute	101,916	36

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
Payable to Muny	70,354	<b>37</b>
<b>Total (Acct. 233):</b>	<b>342,322</b>	
<b>Other Deferred Credits (253):</b>		
Conservation Program	100,000	<b>38</b>
<b>Total (Acct. 253):</b>	<b>100,000</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	9,778,382	44,707,605	0	0	<b>54,485,987</b>	<b>1</b>
Materials and Supplies	99,228	621,349	0	0	<b>720,577</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,161,951	19,763,956	0	0	<b>21,925,907</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	2,379,670	3,185,268	0	0	<b>5,564,938</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>5,335,989</b>	<b>22,379,730</b>	<b>0</b>	<b>0</b>	<b>27,715,719</b>	
Net Operating Income	431,257	2,088,082	0	0	<b>2,519,339</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.08%</b>	<b>9.33%</b>	<b>N/A</b>	<b>N/A</b>	<b>9.09%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	251,633	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	22,794,357	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>23,045,990</b>	
<b>Net Income</b>		
Net Income	1,828,752	5
<b>Percent Return on Proprietary Capital</b>	<b>7.94%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

**1. Acquisitions.**

None

**2. Leaseholder changes.**

None

**3. Extensions of service.**

None

**4. Estimated changes in revenues due to rate changes.**

In June 1998 and August 1998 (Public Fire Protection) the Water Department was authorized a 32% increase in rates. Revenues show a significant increase due to this change.

**5. Obligations incurred or assumed, excluding commercial paper.**

None

**6. Formal proceedings with the Public Service Commission.**

None

**7. Any additional matters.**

None

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## FINANCIAL SECTION FOOTNOTES

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### Interest Accrued (Acct. 237) (Page F-17)

The 1988 Bond Issue shows a negative Interest accrual due to overstating the accrued interest in 1997.

The 1998 Bond issue shows a negative payment due to receipt of interest upon closing. No other interest payments were made in 1998.

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Kaukauna Electric has not received authorization from the PSC to amortize the Conservation Program. This issue will be included as part of our next rate filing.

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### Identification and Ownership (Page iv)

June 7, 1999

Mr. Michael J. Kawula, Office Manager  
City Of Kaukauna Electric & Water Utility  
777 Island Street  
Kaukauna, WI 54130-2559

1998 Analytical Review DWCCA-2800-ELE

Dear Mr. Kawula:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,565,306	1
<b>Total Sales of Water</b>	<b>1,565,306</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,974	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	14,909	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>18,883</b>	
<b>Total Operating Revenues</b>	<b>1,584,189</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	35,323	8
Pumping Expenses (620-633)	108,064	9
Water Treatment Expenses (640-652)	84,562	10
Transmission and Distribution Expenses (660-678)	272,912	11
Customer Accounts Expenses (901-905)	57,893	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	210,699	14
<b>Total Operation and Maintenance Expenses</b>	<b>769,453</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	163,881	15
Amortization Expense (404-407)		16
Taxes (408)	219,598	17
<b>Total Other Operating Expenses</b>	<b>383,479</b>	
<b>Total Operating Expenses</b>	<b>1,152,932</b>	
<b>NET OPERATING INCOME</b>	<b>431,257</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	4,243	247,210	822,824	4
Commercial	304	54,280	152,886	5
Industrial	13	59,677	103,683	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,560</b>	<b>361,167</b>	<b>1,079,393</b>	
Private Fire Protection Service (462)	18		12,662	7
Public Fire Protection Service (463)	2,299		440,765	8
Other Sales to Public Authorities (464)	16	8,896	24,731	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	4,887	7,755	12
<b>Total Sales of Water</b>	<b>6,896</b>	<b>374,950</b>	<b>1,565,306</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	440,765	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>440,765</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,974	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,974</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	14,909	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>14,909</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	28,583	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	1,903	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	151	7
Maintenance of Collecting and Impounding Reservoirs (612)	1,413	8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	3,146	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	127	12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>35,323</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)	13,816	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	65,165	17
Pumping Labor and Expenses (624)	8,261	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	5,969	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	9,213	22
Maintenance of Structures and Improvements (631)	4,926	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	714	25
<b>Total Pumping Expenses</b>	<b>108,064</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)	9,213	26
Chemicals (641)	44,337	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	10,832	28
Miscellaneous Expenses (643)	19	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	6,808	32
Maintenance of Water Treatment Equipment (652)	13,353	33
<b>Total Water Treatment Expenses</b>	<b>84,562</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	18,419	34
Storage Facilities Expenses (661)	661	35
Transmission and Distribution Lines Expenses (662)	63,620	36
Meter Expenses (663)	9,625	37
Customer Installations Expenses (664)	408	38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)	18,419	41
Maintenance of Structures and Improvements (671)	265	42
Maintenance of Distribution Reservoirs and Standpipes (672)	69,500	43
Maintenance of Transmission and Distribution Mains (673)	66,178	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	13,032	46
Maintenance of Meters (676)	1,862	47
Maintenance of Hydrants (677)	10,923	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>272,912</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	7,868	50
Meter Reading Labor (902)	24,534	51
Customer Records and Collection Expenses (903)	21,604	52
Uncollectible Accounts (904)		53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	3,887	54
<b>Total Customer Accounts Expenses</b>	<b>57,893</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	41,277	56
Office Supplies and Expenses (921)	15,677	57
Administrative Expenses Transferred--Credit (922)	110	58
Outside Services Employed (923)	12,395	59
Property Insurance (924)	3,444	60
Injuries and Damages (925)	13,080	61
Employee Pensions and Benefits (926)	105,064	62
Regulatory Commission Expenses (928)	7,957	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,206	65
Rents (931)	3,822	66
Maintenance of General Plant (932)	1,887	67
<b>Total Administrative and General Expenses</b>	<b>210,699</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>769,453</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		199,932	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,561	<b>2</b>
<b>Net property tax equivalent</b>		<b>195,371</b>	
Social Security		22,357	<b>3</b>
PSC Remainder Assessment		1,870	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>219,598</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.212719				3
County tax rate	mills		5.078470				4
Local tax rate	mills		8.937127				5
School tax rate	mills		12.702879				6
Voc. school tax rate	mills		1.926469				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.857664</b>				10
Less: state credit	mills		2.086199				11
<b>Net tax rate</b>	mills		<b>26.771465</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.937127</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.629348</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.566475</b>				17
<b>Total Tax Rate</b>	mills		<b>28.857664</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.816645</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.771465</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.862790</b>				21
Utility Plant, Jan. 1	\$	<b>9,587,047</b>	9,587,047				22
Materials & Supplies	\$	<b>96,176</b>	96,176				23
<b>Subtotal</b>	\$	<b>9,683,223</b>	<b>9,683,223</b>				24
Less: Plant Outside Limits	\$	<b>0</b>					25
<b>Taxable Assets</b>	\$	<b>9,683,223</b>	<b>9,683,223</b>				26
Assessment Ratio	dec.		0.944400				27
<b>Assessed Value</b>	\$	<b>9,144,836</b>	<b>9,144,836</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.862790</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>199,932</b>	<b>199,932</b>				30
Tax Equivalent per 1994 PSC Report	\$	181,939					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>199,932</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,809	6,187	4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	374,446		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	20,256		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>396,511</b>	<b>6,187</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	267,581	895	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	208,676		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,816		20
<b>Total Pumping Plant</b>	<b>492,073</b>	<b>895</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	9,223		21
Structures and Improvements (331)	320,415		22
Water Treatment Equipment (332)	344,204		23
<b>Total Water Treatment Plant</b>	<b>673,842</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	8,448		24
Structures and Improvements (341)	49,003		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			7,996	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			374,446	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			20,256	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>402,698</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	844		267,632	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			208,676	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,816	20
<b>Total Pumping Plant</b>	<b>844</b>	<b>0</b>	<b>492,124</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			9,223	21
Structures and Improvements (331)			320,415	22
Water Treatment Equipment (332)			344,204	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>673,842</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			8,448	24
Structures and Improvements (341)			49,003	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	501,863	331,002	26
Transmission and Distribution Mains (343)	4,963,644	945,959	27
Fire Mains (344)	0		28
Services (345)	595,756	116,402	29
Meters (346)	441,769	54,193	30
Hydrants (348)	470,504	132,619	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>7,030,987</b>	<b>1,580,175</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	4,984		33
Structures and Improvements (390)	23,802		34
Office Furniture and Equipment (391)	5,291		35
Computer Equipment (391.1)	91,730		36
Transportation Equipment (392)	76,738		37
Stores Equipment (393)	3,521	1,358	38
Tools, Shop and Garage Equipment (394)	61,969		39
Laboratory Equipment (395)	529		40
Power Operated Equipment (396)	64,921		41
Communication Equipment (397)	70,807		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>404,292</b>	<b>1,358</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,997,705</b>	<b>1,588,615</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,997,705</b>	<b>1,588,615</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			832,865	26
Transmission and Distribution Mains (343)			5,909,603	27
Fire Mains (344)			0	28
Services (345)			712,158	29
Meters (346)	26,417		469,545	30
Hydrants (348)			603,123	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>26,417</b>	<b>0</b>	<b>8,584,745</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			4,984	33
Structures and Improvements (390)			23,802	34
Office Furniture and Equipment (391)			5,291	35
Computer Equipment (391.1)			91,730	36
Transportation Equipment (392)			76,738	37
Stores Equipment (393)			4,879	38
Tools, Shop and Garage Equipment (394)			61,969	39
Laboratory Equipment (395)			529	40
Power Operated Equipment (396)			64,921	41
Communication Equipment (397)			70,807	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>405,650</b>	
<b>Total utility plant in service directly assignable</b>	<b>27,261</b>	<b>0</b>	<b>10,559,059</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>27,261</b>	<b>0</b>	<b>10,559,059</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			<b>1</b>
Collecting and Impounding Reservoirs (312)	0			<b>2</b>
Lake, River and Other Intakes (313)	0			<b>3</b>
Wells and Springs (314)	157,024	4.20%	15,714	<b>4</b>
Infiltration Galleries and Tunnels (315)	0			<b>5</b>
Supply Mains (316)	14,182	1.77%	359	<b>6</b>
Other Water Source Plant (317)	0			<b>7</b>
<b>Total Source of Supply Plant</b>	<b>171,206</b>		<b>16,073</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	172,912	2.70%	7,225	<b>8</b>
Boiler Plant Equipment (322)	0			<b>9</b>
Other Power Production Equipment (323)	0			<b>10</b>
Steam Pumping Equipment (324)	0			<b>11</b>
Electric Pumping Equipment (325)	161,289	4.42%	9,223	<b>12</b>
Diesel Pumping Equipment (326)	0			<b>13</b>
Hydraulic Pumping Equipment (327)	0			<b>14</b>
Other Pumping Equipment (328)	14,004	4.29%	679	<b>15</b>
<b>Total Pumping Plant</b>	<b>348,205</b>		<b>17,127</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	73,240	2.56%	8,203	<b>16</b>
Water Treatment Equipment (332)	171,108	3.24%	11,152	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>244,348</b>		<b>19,355</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	25,442	2.70%	1,323	<b>18</b>
Distribution Reservoirs and Standpipes (342)	225,171	1.86%	12,413	<b>19</b>
Transmission and Distribution Mains (343)	422,257	0.93%	50,568	<b>20</b>
Fire Mains (344)	0			<b>21</b>
Services (345)	200,091	2.09%	13,673	<b>22</b>
Meters (346)	63,874	5.00%	22,783	<b>23</b>
Hydrants (348)	93,823	1.59%	8,537	<b>24</b>
Other Transmission and Distribution Plant (349)	0			<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,030,658</b>		<b>109,297</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					172,738	4
315					0	5
316					14,541	6
317					0	7
	0	0	0	0	187,279	
321	844	131			179,162	8
322					0	9
323					0	10
324					0	11
325					170,512	12
326					0	13
327					0	14
328					14,683	15
	844	131	0	0	364,357	
331					81,443	16
332					182,260	17
	0	0	0	0	263,703	
341					26,765	18
342					237,584	19
343					472,825	20
344					0	21
345					213,764	22
346	26,417	5,195	329		55,374	23
348					102,360	24
349					0	25
	26,417	5,195	329	0	1,108,672	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	14,117	3.23%	769	<b>26</b>
Office Furniture and Equipment (391)	3,470	8.33%	441	<b>27</b>
Computer Equipment (391.1)	91,730	25.00%	0	<b>28</b>
Transportation Equipment (392)	27,896	9.38%	7,194	<b>29</b>
Stores Equipment (393)	1,281	5.88%	247	<b>30</b>
Tools, Shop and Garage Equipment (394)	44,462	8.33%	5,162	<b>31</b>
Laboratory Equipment (395)	134	14.29%	76	<b>32</b>
Power Operated Equipment (396)	54,861	9.04%	5,868	<b>33</b>
Communication Equipment (397)	51,690	9.09%	6,436	<b>34</b>
SCADA Equipment (397.1)	0			<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>289,641</b>		<b>26,193</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,084,058</b>		<b>188,045</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,084,058</b>		 <b>188,045</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					14,886	26
391					3,911	27
391.1					91,730	28
392					35,090	29
393					1,528	30
394					49,624	31
395					210	32
396					60,729	33
397					58,126	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	0	315,834	
	27,261	5,326	329	0	2,239,845	
					0	38
	27,261	5,326	329	0	2,239,845	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			42,665	42,665	1
February			37,772	37,772	2
March			42,091	42,091	3
April			43,720	43,720	4
May			49,546	49,546	5
June			44,299	44,299	6
July			47,060	47,060	7
August			46,275	46,275	8
September			43,481	43,481	9
October			45,194	45,194	10
November			39,269	39,269	11
December			40,623	40,623	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>521,995</b>	<b>521,995</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				82,552	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				439,443	16
Less: Water sold				374,950	17
Losses and unaccounted for				64,493	18
Percent unaccounted for to the nearest whole percent (%)				15%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,667	21
Date of maximum: 4/27/1998					22
Cause of maximum:					23
Hydrant Flushing and Main Break					
Minimum gallons pumped by all methods in any one day during reporting year				877	24
Date of minimum: 5/24/1998					25
Total KWH used for pumping for the year				1,446,138	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
408 W. 10TH STREET, KAUKAUNA	#10	826	10	864,000	Yes	<b>1</b>
308 ELM STREET, KAUKAUNA	#4	756	10	907,000	Yes	<b>2</b>
505 DODGE STREET, KAUKAUNA	#5	534	12	310,000	Yes	<b>3</b>
1020 BLACKWELL ST, KAUKAUNA	#8	802	15	835,000	Yes	<b>4</b>
101 RIVER STREET, KAUKAUNA	#9	620	18	1,660,000	Yes	<b>5</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1 BOOSTER	#10 WELL	#2 BOOSTER	<b>1</b>
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	<b>2</b>
Purpose	B	P	B	<b>3</b>
Destination	D	R	D	<b>4</b>
Pump Manufacturer	LAYNE NW	JACUZZI	LAYNE NW	<b>5</b>
Year Installed	1967	1989	1967	<b>6</b>
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,078	220	1,060	<b>8</b>
Pump Motor or Standby Engine Mfr	US	FRANKLIN	US	<b>10</b>
Year Installed	1967	1989	1967	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	75	100	75	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#3 BOOSTER	#4 WELL	#5 WELL	<b>14</b>
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	<b>15</b>
Purpose	B	P	P	<b>16</b>
Destination	D	R	R	<b>17</b>
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	<b>18</b>
Year Installed	1967	1921	1935	<b>19</b>
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	2,400	600	380	<b>21</b>
Pump Motor or Standby Engine Mfr	CONTINENTAL	SIMMONS	US	<b>23</b>
Year Installed	1967	1994	1979	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	150	100	30	<b>26</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#6 BOOSTER	#7 BOOSTER	#8 WELL	<b>1</b>
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	<b>2</b>
Purpose	B	B	P	<b>3</b>
Destination	D	D	T	<b>4</b>
Pump Manufacturer	GOULDS	GOULDS	SIMMONS	<b>5</b>
Year Installed	1985	1991	1997	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	<b>7</b>
Actual Capacity (gpm)	700	550	600	<b>8</b>
Pump Motor or Standby Engine Mfr	RELIANCE	WORTHINGTON	US	<b>9</b>
Year Installed	1985	1991	1997	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	20	20	100	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#9 WELL			<b>14</b>
Location	KAUKAUNA			<b>15</b>
Purpose	P			<b>16</b>
Destination	T			<b>17</b>
Pump Manufacturer	LAYNE NW			<b>18</b>
Year Installed	1976			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	1,200			<b>21</b>
Pump Motor or Standby Engine Mfr	US			<b>22</b>
Year Installed	1976			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	100			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	#1	#2	ANN STREET	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	<b>4</b>
				<b>5</b>
Year constructed	1901	1940	1966	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	50	50	170	<b>10</b>
Total capacity in gallons	284,000	295,000	200,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER		<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	1.5400		<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?	Y	Y		<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?	N	N		<b>23</b>
				<b>24</b>
				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	CATHERINE STREET	INDUSTRIAL		<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		<b>4</b>
				<b>5</b>
Year constructed	1934	1974		<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	170	162		<b>10</b>
Total capacity in gallons	250,000	500,000		<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>15</b>
				<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)				<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>20</b>
				<b>21</b>
				<b>22</b>
Is a corrosion control chemical used (yes, no)?				<b>23</b>
				<b>24</b>
Is water fluoridated (yes, no)?				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	15,239	0	0	0	15,239	1
P	D	4.000	14	0	0	0	14	2
M	D	6.000	167,805	0	0	0	167,805	3
M	T	6.000	3,959	0	0	0	3,959	4
P	D	6.000	3,199	0	0	0	3,199	5
M	D	8.000	39,253	0	0	0	39,253	6
M	T	8.000	2,772	0	0	0	2,772	7
P	D	8.000	21,334	6,785	0	0	28,119	8
M	D	10.000	35,662	0	0	0	35,662	9
P	D	10.000	17,225	2,285	0	0	19,510	10
M	D	12.000	29,222	0	0	0	29,222	11
P	D	12.000	19,570	19,897	0	0	39,467	12
M	D	14.000	120	0	0	0	120	13
M	D	16.000	11,574	0	0	0	11,574	14
<b>Total Within Municipality</b>			<b>366,948</b>	<b>28,967</b>	<b>0</b>	<b>0</b>	<b>395,915</b>	
<b>Total Utility</b>			<b>366,948</b>	<b>28,967</b>	<b>0</b>	<b>0</b>	<b>395,915</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	984	0	0	0	984		1
M	0.750	2,049	0	0	0	2,049		2
M	1.000	1,528	145	0	0	1,673		3
M	1.250	23	0	0	0	23		4
M	1.500	32	1	0	0	33		5
M	2.000	52	1	0	0	53		6
M	4.000	17	0	0	0	17		7
M	6.000	2	0	0	0	2		8
M	8.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>4,688</b>	<b>147</b>	<b>0</b>	<b>0</b>	<b>4,835</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,230	542	273	(18)	4,481	214	1
0.750	234		46		188	47	2
1.000	77	8	4		81	2	3
1.500	43	3	17	14	43	12	4
2.000	24		6	4	22	4	5
3.000	14	4	2		16		6
4.000	6	1			7		7
6.000	0	1			1		8
<b>Total:</b>	<b>4,628</b>	<b>559</b>	<b>348</b>	<b>0</b>	<b>4,839</b>	<b>279</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,088	174	3	2		214	4,481	1
0.750	178	8				2	188	2
1.000	8	63	1	5	1	3	81	3
1.500		36	3	3	1	0	43	4
2.000		16	4	1	1	0	22	5
3.000		7	2	1		6	16	6
4.000		1		4		2	7	7
6.000						1	1	8
<b>Total:</b>	<b>4,274</b>	<b>305</b>	<b>13</b>	<b>16</b>	<b>3</b>	<b>228</b>	<b>4,839</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	609	46			655	2
<b>Total Fire Hydrants</b>	<b>609</b>	<b>46</b>	<b>0</b>	<b>0</b>	<b>655</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	1,310
Number of distribution system valves end of year:	369
Number of distribution valves operated during year:	287

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

ACCOUNT #641 CHEMICALS - INCREASE IS DUE TO USE OF SODIUM SILICATE FOR ALI OF 1998. THIS CHEMICAL WAS NOT USED IN PRIOR YEARS.

ACCOUNT #652 MAINTENTANCE OF WATER TREATMENT EQUIPMENT - LESS WORKER PERFORMED ON EQUIPMENT AS COMPARED TO 1997.

ACCOUNT #672 MAINTENANCE OF DISTRIBUTION RESERVOIRS AND STANDPIPES - INCREASE DUE TO PAINTING OF THE INDUSTRIAL PARK WATER TOWER.

ACCOUNT #673 MAINTENANCE OF DISTRIBUTION MAINS - DECREASE DUE TO FAVORABLE WEATHER CONDITIONS RESULTING IN LESS MAIN BREAKS IN 1998.

ACCOUNT #926 EMPLOYEE PENSIONS AND BENEFITS - INCREASE DUE TO A 6% INCREASE IN HEALTH INSURANCE RATES AND AN INCREASE IN STAFF.

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### Water Utility Plant in Service (Page W-08)

ACCOUNT #342 DISTRIBUTION RESERVOIRS AND STANDPIPES - INDUSTRIAL PARK WATER TOWER WAS LOWERED TO MAKE THE SYSTEM MORE EFFICIENT. THIS COST WAS REFLECTED AND APPROVED BY THE PUBLIC SERVICE COMMISSION AS PART OF OUR 1998 RATE FILING.

ACCOUNT #343 DISTRIBUTION MAINS - \$301,136 WAS CONTRIBUTED BY DEVELOPERS. REMAINDER WAS DUE TO OVERSIZING AND UTILITY ADDITIONS.

ACCOUNT #345 SERVICES - \$75,223 WAS CONTRIBUTED BY DEVELOPERS. REMAINDER FINANCED BY 1997 DEBT ISSUE.

ACCOUNT #348 HYDRANTS - \$77,101 WAS CONTRIBUTED BY DEVELOPERS. REMAINDER FINANCED BY 1997 DEBT ISSUE.

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### Water Mains (Page W-17)

THE UTILITY NORMALLY DOES NOT CONSTRUCT NEW WATER MAIN. DEVELOPERS PAY FOR CONSTRUCTION OF ALL MAIN EXTENSIONS. THE UTILITY, HOWEVER, DOES REIMBURSE THE DEVELOPER FOR ANY OVERSIZING.

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### Water Services (Page W-18)

FOR SERVICES INSTALLED BY THE DEVELOPERS, THE BASIS FOR RECORDING THE COST IS EITHER AN AMOUNT SUPPLIED BY THE DEVELOPER OR A COMPOSITE OF COSTS QUOTED ON RECENT SIMILAR PROJECTS. FOR SERVICES INSTALLED BY THE UTILITY, COSTS ARE FINANCED BY DEBT ISSUES OR UTILITY EARNINGS.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	27,702,257	1
<b>Total Sales of Electricity</b>	<b>27,702,257</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	27,038	2
Miscellaneous Service Revenues (451)	2,345	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	526,117	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	6,073	7
<b>Total Other Operating Revenues</b>	<b>561,573</b>	
<b>Total Operating Revenues</b>	<b>28,263,830</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	21,619,987	8
Transmission Expenses (560-573)	36,384	9
Distribution Expenses (580-598)	694,199	10
Customer Accounts Expenses (901-905)	214,925	11
Sales Expenses (911-916)	38,908	12
Administrative and General Expenses (920-932)	1,107,694	13
<b>Total Operation and Maintenance Expenses</b>	<b>23,712,097</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	1,344,302	14
Amortization Expense (404-407)		15
Taxes (408)	1,119,349	16
<b>Total Other Expenses</b>	<b>2,463,651</b>	
<b>Total Operating Expenses</b>	<b>26,175,748</b>	
<b>NET OPERATING INCOME</b>	<b>2,088,082</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	27,038	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>27,038</b>	
<b>Miscellaneous Service Revenues (451):</b>		
Miscellaneous	1,375	3
Temporary Service Fee	970	4
<b>Total Miscellaneous Service Revenues (451)</b>	<b>2,345</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		5
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
Rents	526,117	6
<b>Total Rent from Electric Property (454)</b>	<b>526,117</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		7
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
Other	6,073	8
<b>Total Other Electric Revenues (456)</b>	<b>6,073</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (500)		1
Fuel (501)		2
Steam Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)		6
Miscellaneous Steam Power Expenses (506)		7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)		10
Maintenance of Boiler Plant (512)		11
Maintenance of Electric Plant (513)		12
Maintenance of Miscellaneous Steam Plant (514)		13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (535)	50,085	14
Water for Power (536)	20,098	15
Hydraulic Expenses (537)	37,834	16
Electric Expenses (538)	55,085	17
Miscellaneous Hydraulic Power Generation Expenses (539)	59,193	18
Rents (540)		19
Maintenance Supervision and Engineering (541)	25,563	20
Maintenance of Structures (542)	5,675	21
Maintenance of Reservoirs, Dams and Waterways (543)	76,348	22
Maintenance of Electric Plant (544)	38,285	23
Maintenance of Miscellaneous Hydraulic Plant (545)	2,789	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>370,955</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Engineering (546)	10,382	25
Fuel (547)		26
Generation Expenses (548)	16,466	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)	7,697	28
Rents (550)		29
Maintenance Supervision and Engineering (551)	7,768	30
Maintenance of Structures (552)	423	31
Maintenance of Generating and Electric Plant (553)	69,807	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	597	33
<b>Total Other Power Generation Expenses</b>	<b>113,140</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	20,937,403	34
System Control and Load Dispatching (556)	198,489	35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>21,135,892</b>	
<b>Total Power Production Expenses</b>	<b>21,619,987</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)	27	37
Load Dispatching (561)	14,531	38
Station Expenses (562)	50	39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)	102	41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)	21,674	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>36,384</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	113,932	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)	58,590	51
Station Expenses (582)	25,776	52
Overhead Line Expenses (583)	12,716	53
Underground Line Expenses (584)	850	54
Street Lighting and Signal System Expenses (585)	147	55
Meter Expenses (586)	74,072	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	46,713	58
Rents (589)	41	59
Maintenance Supervision and Engineering (590)	12,418	60
Maintenance of Structures (591)		61
Maintenance of Station Equipment (592)	136,121	62
Maintenance of Overhead Lines (593)	169,342	63
Maintenance of Underground Lines (594)	25,080	64
Maintenance of Line Transformers (595)	67	65
Maintenance of Street Lighting and Signal Systems (596)	18,238	66
Maintenance of Meters (597)	32	67
Maintenance of Miscellaneous Distribution Plant (598)	64	68
<b>Total Distribution Expenses</b>	<b>694,199</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	27,475	69
Meter Reading Expenses (902)	80,600	70
Customer Records and Collection Expenses (903)	87,405	71
Uncollectible Accounts (904)	11,997	72
Miscellaneous Customer Accounts Expenses (905)	7,448	73
<b>Total Customer Accounts Expenses</b>	<b>214,925</b>	
<b>SALES EXPENSES</b>		
Supervision (911)	3,996	74
Demonstrating and Selling Expenses (912)	31,823	75
Advertising Expenses (913)	3,089	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		77
<b>Total Sales Expenses</b>	<b>38,908</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	203,567	78
Office Supplies and Expenses (921)	87,232	79
Administrative Expenses Transferred -- Credit (922)	944	80
Outside Services Employed (923)	57,349	81
Property Insurance (924)	26,614	82
Injuries and Damages (925)	110,603	83
Employee Pensions and Benefits (926)	397,358	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	96,534	87
Rents (931)		88
Maintenance of General Plant (932)	129,381	89
<b>Total Administrative and General Expenses</b>	<b>1,107,694</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>23,712,097</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
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<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		451,463	<b>1</b>
Social Security		100,927	<b>2</b>
Wisconsin Gross Receipts Tax		531,430	<b>3</b>
PSC Remainder Assessment		35,529	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>1,119,349</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Outagamie				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.212719				3
County tax rate	mills		5.078470				4
Local tax rate	mills		8.937127				5
School tax rate	mills		12.702879				6
Voc. school tax rate	mills		1.926469				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>28.857664</b>				10
Less: state credit	mills		2.086199				11
<b>Net tax rate</b>	mills		<b>26.771465</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.937127</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.629348</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>23.566475</b>				17
<b>Total Tax Rate</b>	mills		<b>28.857664</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.816645</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.771465</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.862790</b>				21
Utility Plant, Jan. 1	\$	<b>45,260,162</b>	45,260,162				22
Materials & Supplies	\$	<b>586,489</b>	586,489				23
<b>Subtotal</b>	\$	<b>45,846,651</b>	<b>45,846,651</b>				24
Less: Plant Outside Limits	\$	<b>24,860,525</b>	24,860,525				25
<b>Taxable Assets</b>	\$	<b>20,986,126</b>	<b>20,986,126</b>				26
Assessment Ratio	dec.		0.944400				27
<b>Assessed Value</b>	\$	<b>19,819,297</b>	<b>19,819,297</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.862790</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>433,305</b>	<b>433,305</b>				30
Tax Equivalent per 1994 PSC Report	\$	451,463					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>451,463</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	892,117		11
Structures and Improvements (331)	5,100,294	12,663	12
Reservoirs, Dams and Waterways (332)	2,640,934	41,732	13
Water Wheels, Turbines and Generators (333)	6,176,970		14
Accessory Electric Equipment (334)	1,625,475	12,667	15
Miscellaneous Power Plant Equipment (335)	121,598	3,067	16
Roads, Railroads and Bridges (336)	38,732		17
<b>Total Hydraulic Production Plant</b>	<b>16,596,120</b>	<b>70,129</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	27,532		18
Structures and Improvements (341)	147,667		19
Fuel Holders, Producers and Accessories (342)	68,715		20
Prime Movers (343)	1,424,269		21
Generators (344)	563,939		22
Accessory Electric Equipment (345)	452,004		23
Miscellaneous Power Plant Equipment (346)	15,020		24
<b>Total Other Production Plant</b>	<b>2,699,146</b>	<b>0</b>	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	136,272	2,767	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Land and Land Rights (330)			892,117	11
Structures and Improvements (331)			5,112,957	12
Reservoirs, Dams and Waterways (332)			2,682,666	13
Water Wheels, Turbines and Generators (333)			6,176,970	14
Accessory Electric Equipment (334)	2,500		1,635,642	15
Miscellaneous Power Plant Equipment (335)			124,665	16
Roads, Railroads and Bridges (336)			38,732	17
<b>Total Hydraulic Production Plant</b>	<b>2,500</b>	<b>0</b>	<b>16,663,749</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)			27,532	18
Structures and Improvements (341)			147,667	19
Fuel Holders, Producers and Accessories (342)			68,715	20
Prime Movers (343)			1,424,269	21
Generators (344)			563,939	22
Accessory Electric Equipment (345)			452,004	23
Miscellaneous Power Plant Equipment (346)			15,020	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>2,699,146</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)			139,039	25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	2,108,536		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	633,639		29
Overhead Conductors and Devices (356)	308,093		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>3,186,540</b>	<b>2,767</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	50,574	5,577	34
Structures and Improvements (361)	149,100		35
Station Equipment (362)	4,951,142	119,852	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	2,721,640	100,715	38
Overhead Conductors and Devices (365)	2,642,178	161,765	39
Underground Conduit (366)	96,965		40
Underground Conductors and Devices (367)	2,006,272	254,010	41
Line Transformers (368)	2,676,504	255,104	42
Services (369)	1,136,770	80,560	43
Meters (370)	704,296		44
Installations on Customers' Premises (371)	81,242	3,669	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	874,448	51,540	47
<b>Total Distribution Plant</b>	<b>18,091,131</b>	<b>1,032,792</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	27,100		48
Structures and Improvements (390)	1,428,022	75,724	49
Office Furniture and Equipment (391)	82,553	833	50
Computer Equipment (391.1)	692,878	68,003	51
Transportation Equipment (392)	711,278	147,526	52
Stores Equipment (393)	23,962	1,283	53
Tools, Shop and Garage Equipment (394)	250,216	19,090	54
Laboratory Equipment (395)	56,427		55
Power Operated Equipment (396)	106,472		56
Communication Equipment (397)	86,978	1,624	57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)			0	26
Station Equipment (353)			2,108,536	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			633,639	29
Overhead Conductors and Devices (356)			308,093	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>3,189,307</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)			56,151	34
Structures and Improvements (361)			149,100	35
Station Equipment (362)	5,820	(2,994)	5,062,180	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	19,609		2,802,746	38
Overhead Conductors and Devices (365)	15,436		2,788,507	39
Underground Conduit (366)			96,965	40
Underground Conductors and Devices (367)	8,464	820	2,252,638	41
Line Transformers (368)	11,707		2,919,901	42
Services (369)	2,684	(820)	1,213,826	43
Meters (370)	3,140		701,156	44
Installations on Customers' Premises (371)	126		84,785	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	4,726		921,262	47
<b>Total Distribution Plant</b>	<b>71,712</b>	<b>(2,994)</b>	<b>19,049,217</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			27,100	48
Structures and Improvements (390)	5,000		1,498,746	49
Office Furniture and Equipment (391)			83,386	50
Computer Equipment (391.1)			760,881	51
Transportation Equipment (392)			858,804	52
Stores Equipment (393)			25,245	53
Tools, Shop and Garage Equipment (394)			269,306	54
Laboratory Equipment (395)			56,427	55
Power Operated Equipment (396)			106,472	56
Communication Equipment (397)			88,602	57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>3,465,886</b>	<b>314,083</b>	
<b>Total utility plant in service directly assignable</b>	<b>44,038,823</b>	<b>1,419,771</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 <b>Total utility plant in service</b>	 <b>44,038,823</b>	 <b>1,419,771</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>5,000</b>	<b>0</b>	<b>3,774,969</b>
<b>Total utility plant in service directly assignable</b>	<b>79,212</b>	<b>(2,994)</b>	<b>45,376,388</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>79,212</b>	<b>(2,994)</b>	<b>45,376,388</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0			<b>1</b>
Boiler Plant Equipment (312)	0			<b>2</b>
Engines and Engine Driven Generators (313)	0			<b>3</b>
Turbogenerator Units (314)	0			<b>4</b>
Accessory Electric Equipment (315)	0			<b>5</b>
Miscellaneous Power Plant Equipment (316)	0			<b>6</b>
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	1,694,658	1.72%	87,834	<b>7</b>
Reservoirs, Dams and Waterways (332)	1,285,831	1.92%	51,107	<b>8</b>
Water Wheels, Turbines and Generators (333)	2,271,510	1.85%	114,274	<b>9</b>
Accessory Electric Equipment (334)	891,045	4.17%	67,994	<b>10</b>
Miscellaneous Power Plant Equipment (335)	77,215	3.33%	4,100	<b>11</b>
Roads, Railroads and Bridges (336)	13,624	4.00%	1,549	<b>12</b>
<b>Total Hydraulic Production Plant</b>	<b>6,233,883</b>		<b>326,858</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	69,424	2.08%	3,071	<b>13</b>
Fuel Holders, Producers and Accessories (342)	68,715	3.03%	0	<b>14</b>
Prime Movers (343)	1,222,429	3.03%	43,155	<b>15</b>
Generators (344)	563,939	3.03%	0	<b>16</b>
Accessory Electric Equipment (345)	265,189	3.03%	13,696	<b>17</b>
Miscellaneous Power Plant Equipment (346)	13,806	4.00%	601	<b>18</b>
<b>Total Other Production Plant</b>	<b>2,203,502</b>		<b>60,523</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0			<b>19</b>
Station Equipment (353)	317,646	3.03%	63,889	<b>20</b>
Towers and Fixtures (354)	0			<b>21</b>
Poles and Fixtures (355)	351,048	3.33%	21,100	<b>22</b>
Overhead Conductors and Devices (356)	126,609	3.03%	9,335	<b>23</b>
Underground Conduit (357)	0			<b>24</b>
Underground Conductors and Devices (358)	0			<b>25</b>

# ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					1,782,492	7
332					1,336,938	8
333					2,385,784	9
334	2,500	1,011			955,528	10
335					81,315	11
336					15,173	12
	2,500	1,011	0	0	6,557,230	
341					72,495	13
342					68,715	14
343					1,265,584	15
344					563,939	16
345					278,885	17
346					14,407	18
	0	0	0	0	2,264,025	
352					0	19
353					381,535	20
354					0	21
355					372,148	22
356					135,944	23
357					0	24
358					0	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			<b>26</b>
<b>Total Transmission Plant</b>	<b>795,303</b>		<b>94,324</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	72,220	3.23%	4,816	<b>27</b>
Station Equipment (362)	2,815,875	3.23%	161,715	<b>28</b>
Storage Battery Equipment (363)	0			<b>29</b>
Poles, Towers and Fixtures (364)	1,261,022	4.07%	112,421	<b>30</b>
Overhead Conductors and Devices (365)	1,139,132	4.00%	108,614	<b>31</b>
Underground Conduit (366)	57,826	2.50%	2,424	<b>32</b>
Underground Conductors and Devices (367)	565,352	3.67%	78,151	<b>33</b>
Line Transformers (368)	1,033,737	3.33%	93,180	<b>34</b>
Services (369)	577,303	4.38%	51,478	<b>35</b>
Meters (370)	177,641	3.70%	26,001	<b>36</b>
Installations on Customers' Premises (371)	46,401	5.50%	4,566	<b>37</b>
Leased Property on Customers' Premises (372)	0			<b>38</b>
Street Lighting and Signal Systems (373)	341,534	4.78%	42,917	<b>39</b>
<b>Total Distribution Plant</b>	<b>8,088,043</b>		<b>686,283</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	655,983	2.56%	37,463	<b>40</b>
Office Furniture and Equipment (391)	77,748	6.25%	5,186	<b>41</b>
Computer Equipment (391.1)	423,092	14.29%	103,871	<b>42</b>
Transportation Equipment (392)	432,700	10.00%	63,433	<b>43</b>
Stores Equipment (393)	14,167	4.55%	1,119	<b>44</b>
Tools, Shop and Garage Equipment (394)	109,477	6.67%	17,326	<b>45</b>
Laboratory Equipment (395)	23,920	4.55%	2,567	<b>46</b>
Power Operated Equipment (396)	22,629	6.67%	6,804	<b>47</b>
Communication Equipment (397)	40,302	10.00%	8,779	<b>48</b>
Miscellaneous Equipment (398)	0			<b>49</b>
Other Tangible Property (399)	0			<b>50</b>
<b>Total General Plant</b>	<b>1,800,018</b>		<b>246,548</b>	
<b>Total accum. prov. directly assignable</b>	<b>19,120,749</b>		<b>1,414,536</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	889,627	
361					77,036	27
362	5,820	1,501			2,970,269	28
363					0	29
364	19,609	16,992			1,336,842	30
365	15,436	14,545			1,217,765	31
366					60,250	32
367	8,464	6,922			628,117	33
368	11,707	3,070			1,112,140	34
369	2,684	2,608	694		624,183	35
370	3,140	908			199,594	36
371	126	29			50,812	37
372					0	38
373	4,726	1,884			377,841	39
	71,712	48,459	694	0	8,654,849	
390	5,000	133			688,313	40
391					82,934	41
391.1					526,963	42
392					496,133	43
393					15,286	44
394					126,803	45
395					26,487	46
396					29,433	47
397					49,081	48
398					0	49
399					0	50
	5,000	133	0	0	2,041,433	
	79,212	49,603	694	0	20,407,164	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b>19,120,749</b>		<b>1,414,536</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0    51
	79,212	49,603	694	0	20,407,164

**TRANSMISSION AND DISTRIBUTION LINES**

<b>Classification (a)</b>	<b>Miles of Pole Line Owned</b>	
	<b>Net Additions During Year (b)</b>	<b>Total End of Year (c)</b>
<b>Primary Distribution System Voltage(s) -- Urban</b>		
2.4/4.16 kV (4kV)		6.32
7.2/12.5 kV (12kV)	3.28	307.44
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Primary Distribution System Voltage(s) -- Rural</b>		
2.4/4.16 kV (4kV)		
7.2/12.5 kV (12kV)	2.21	416.56
14.4/24.9 kV (25kV)		
<b>Other:</b>		
NONE		
<b>Transmission System</b>		
34.5 kV		12.72
69 kV		
115 kV		
138 kV		34.94
<b>Other:</b>		
NONE		

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	24	3
<b>Total</b>	<b>24</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	138	7
Nonfarm	528	8
<b>Total</b>	<b>666</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
<b>Total</b>	<b>0</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>666</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	110,700	Wednesday	01/14/1998	18:00	54,132
February	02	105,200	Friday	02/13/1998	09:00	46,027
March	03	102,100	Tuesday	03/31/1998	18:00	48,665
April	04	105,300	Friday	04/17/1998	08:00	48,279
May	05	105,700	Monday	05/18/1998	17:00	53,168
June	06	111,200	Friday	06/26/1998	17:00	54,707
July	07	111,500	Wednesday	07/22/1998	16:00	56,388
August	08	115,700	Monday	08/10/1998	13:00	63,963
September	09	107,300	Friday	09/11/1998	14:00	56,251
October	10	104,700	Tuesday	10/13/1998	08:00	59,746
November	11	108,700	Thursday	11/12/1998	18:00	49,544
December	12	117,900	Tuesday	12/22/1998	19:00	52,647
<b>Total</b>		<b>1,306,000</b>				<b>643,517</b>
<b>System Name</b>						

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic		135,605	3
Internal Combustion Turbine		3,964	4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>139,569</b>	<b>7</b>
Purchases		643,517	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>		<b>783,086</b>	<b>15</b>
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		758,573	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			<b>20</b>
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		68	22
<b>Total Used by Company</b>		<b>68</b>	<b>23</b>
<b>Total Sold and Used</b>		<b>758,641</b>	<b>24</b>
<b>Energy Losses:</b>			<b>25</b>
Transmission Losses (if applicable)			26
Distribution Losses		24,445	27
<b>Total Energy Losses</b>		<b>24,445</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>3.1216%</b>	<b>29</b>
<b>Total Disposition of Energy</b>		<b>783,086</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
Rural Sales	FG-1	659	12,440	1
Residential Sales	RG-1	9,168	91,068	2
<b>Total Sales for Residential Sales</b>		<b>9,827</b>	<b>103,508</b>	
<b>Commercial &amp; Industrial</b>				
Commercial - Small	CG-1	941	24,137	3
Commercial - Large	CP-1	106	29,315	4
Industrial - Small	CP-2	27	92,625	5
Industrial - Large	CP-3	2	505,082	6
Interruptible Power Sales	CP-6	1	0	7
Interdepartmental Sales	MG-1	29	1,646	8
<b>Total Sales for Commercial &amp; Industrial</b>		<b>1,106</b>	<b>652,805</b>	
<b>Public Street &amp; Highway Lighting</b>				
Street & Security Lights	MS-1	115	2,260	9
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>115</b>	<b>2,260</b>	
<b>Sales for Resale</b>				
NONE				10
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>11,048</b>	<b>758,573</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		483,775	58,469	<b>542,244</b>	<b>1</b>
		3,553,211	428,022	<b>3,981,233</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>4,036,986</b>	<b>486,491</b>	<b>4,523,477</b>	
		1,100,670	113,442	<b>1,214,112</b>	<b>3</b>
94,137	123,236	1,036,960	137,779	<b>1,174,739</b>	<b>4</b>
203,554	225,314	3,006,187	435,337	<b>3,441,524</b>	<b>5</b>
816,911	952,800	14,664,895	2,373,883	<b>17,038,778</b>	<b>6</b>
		42,948	0	<b>42,948</b>	<b>7</b>
		66,956	7,735	<b>74,691</b>	<b>8</b>
<b>1,114,602</b>	<b>1,301,350</b>	<b>19,918,616</b>	<b>3,068,176</b>	<b>22,986,792</b>	
		181,365	10,623	<b>191,988</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>181,365</b>	<b>10,623</b>	<b>191,988</b>	
				<b>0</b>	<b>10</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>1,114,602</b>	<b>1,301,350</b>	<b>24,136,967</b>	<b>3,565,290</b>	<b>27,702,257</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars		(b)		(c)		
(a)						
Name of Vendor			WPPI			1
Point of Delivery			KAUKAUNA			2
Type of Power Purchased (firm, dump, etc.)			FIRM			3
Voltage at Which Delivered			138000			4
Point of Metering			KAUKAUNA			5
Total of 12 Monthly Maximum Demands -- kW			999,999			6
Average load factor			88.1531%			7
Total Cost of Purchased Power			20,937,403			8
Average cost per kWh			0.0325			9
On-Peak Hours (if applicable)			281,712,272			10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	22,604	31,528			12
	February	20,379	25,648			13
	March	21,268	27,397			14
	April	22,413	25,866			15
	May	21,591	31,577			16
	June	24,683	30,024			17
	July	25,485	30,903			18
	August	26,914	37,048			19
	September	24,130	32,122			20
	October	26,081	33,665			21
	November	20,906	28,638			22
	December	25,258	27,389			23
	Total kWh (000)	281,712	361,805			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	135,605	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	6,980	7
Date and Hour of Such Maximum Demand	3/10/1998 15	8
<b>Load Factor</b>	<b>2.2178</b>	<b>9</b>
Maximum Net Generation in Any One Day	22,569	10
Date of Such Maximum	3/4/1998	11
Number of Hours Generators Operated	6,434	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>0</b>	<b>16</b>
Monthly Net Generation --- kWh (000): January	10,832	17
February	13,461	18
March	18,382	19
April	13,512	20
May	11,991	21
June	10,902	22
July	10,571	23
August	7,930	24
September	6,032	25
October	6,474	26
November	13,574	27
December	11,944	28
<b>Total kWh (000)</b>	<b>135,605</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>	
Name of Plant	COMB LOCKS JK CITY PLT 1 JK CITY PLT 2 .ITTLE CHUTE				1
Unit Identification	1 & 2	1	1	1, 2 & 3	2
Type of Generation	HYDRO	HYDRO	HYDRO	HYDRO	3
kWh Net Generation (000)	37,640	16,592	16,592	19,689	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?	M	M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)	6,980	2,620	2,620	3,376	7
Date and Hour of Such Maximum Demand	3/10/1998 15	4/27/1998 3	4/27/1998 3	6/27/1998 5	8
<b>Load Factor</b>	<b>0.6156</b>	<b>0.7229</b>	<b>0.7229</b>	<b>0.6658</b>	9
Maximum Net Generation in Any One Day	6,886	2,573	2,573	3,285	10
Date of Such Maximum	03/10/1998	04/27/1998	04/27/1998	06/27/1998	11
Number of Hours Generators Operated	7,232	7,208	7,208	7,102	12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O	O	O	14
Total Production Expenses					15
<b>Cost per kWh of Net Generation (\$)</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>	16
Monthly Net Generation --- kWh (000):					
January	2,877	1,417	1,417	1,515	17
February	3,771	1,630	1,630	2,023	18
March	5,632	2,146	2,146	2,530	19
April	4,098	1,675	1,675	1,912	20
May	3,085	1,492	1,492	1,813	21
June	3,231	1,244	1,244	1,453	22
July	2,671	1,410	1,410	1,745	23
August	2,040	945	945	1,152	24
September	1,622	746	746	855	25
October	1,674	794	794	892	26
November	3,735	1,634	1,634	2,020	27
December	3,204	1,459	1,459	1,779	28
<b>Total kWh (000)</b>	<b>37,640</b>	<b>16,592</b>	<b>16,592</b>	<b>19,689</b>	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>	
Name of Plant	NEW BADGER OLD BADGER WIDE CROCHE				1
Unit Identification	1 & 2	3 & 4	1,2,3,4		2
Type of Generation	HYDRO	HYDRO	HYDRO		3
kWh Net Generation (000)	17,713	13,412	13,967		4
Is Generation Metered or Estimated?	M	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)	3,442	2,378	2,722		7
Date and Hour of Such Maximum Demand	5/12/1998 23	6/29/1998 14	3/9/1998 19		8
<b>Load Factor</b>	<b>0.5875</b>	<b>0.6438</b>	<b>0.5857</b>		9
Maximum Net Generation in Any One Day	3,348	2,284	2,628		10
Date of Such Maximum	05/12/1998	06/29/1998	12/17/1998		11
Number of Hours Generators Operated	6,294	7,347	6,368		12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O	O		14
Total Production Expenses					15
<b>Cost per kWh of Net Generation (\$)</b>	<b>0.0000</b>	<b>0.0000</b>	<b>0.0000</b>		16
Monthly Net Generation --- kWh (000): January	1,154	1,260	1,192		17
February	1,694	1,228	1,485		18
March	2,319	1,519	2,090		19
April	1,839	1,308	1,005		20
May	1,591	1,256	1,262		21
June	1,463	1,257	1,010		22
July	1,323	910	1,102		23
August	1,233	821	794		24
September	678	744	641		25
October	843	822	655		26
November	1,918	1,157	1,476		27
December	1,658	1,130	1,255		28
<b>Total kWh (000)</b>	<b>17,713</b>	<b>13,412</b>	<b>13,967</b>		29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<b>0</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
DIESEL PLA	3	1966	DIESEL	ELECT-MOTIVE	900	3,050
GAS TURBIN	1	1969	TURBINE	GENERAL ELECTRIC	5,100	25,000
Total						28,050

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
			kW (k)	kVA (l)			
1966	4	2,548	2,000	2,500	6,000	6,000	1
1969	12	1,416	20,000	21,176	20,000	20,000	2
Total		3,964	22,000	23,676	26,000	26,000	

1

2

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.  
 2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
COMB LOCKS	FOX RIVER	REMOTE	TUBE	2	1,988	900	4,333	<b>1</b>
KAUK CITY PLT 1	FOX RIVER	REMOTE	VERTIC	1	1,940	139	3,300	<b>2</b>
KAUK CITY PLT 2	FOX RIVER	REMOTE	VERTIC	1	1,942	139	3,300	<b>3</b>
LITTLE CHUTE	FOX RIVER	REMOTE	VERTIC	3	1,948	112	1,600	<b>4</b>
NEW BADGER	FOX RIVER	REMOTE	VERTIC	2	1,928	150	2,475	<b>5</b>
OLD BADGER	FOX RIVER	REMOTE	HORIZO	2	1,907	180	1,515	<b>6</b>
RAPIDE CROCHE	FOX RIVER	REMOTE	VERTIC	4	1,926	90	800	<b>7</b>
<b>Total</b>							<b>17,323</b>	

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
20	19	1,988	4	18,820	3,100	3,875	6,200	6,200	1
22	22	1,940	2	16,592	2,400	3,000	2,400	2,400	2
22	22	1,942	2	16,592	2,400	3,000	2,400	2,400	3
14	14	1,948	2	6,563	1,100	1,375	3,300	3,300	4
24	24	1,928	2	8,857	1,800	2,200	3,600	3,600	5
22	22	1,907	2	6,706	1,000	1,100	2,000	2,000	6
9	9	1,926	2	3,492	600	750	2,400	2,400	7
Total				77,622	12,400	15,300	22,300	22,300	

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	"OO" SUB	Ann St	Badger	Comb Loc 1	Comb Loc 2	1
Voltage--High Side	34	34	34	34	138	2
Voltage--Low Side	12	12	12	12	34	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	10,500	10,000	22,500	22,500	50,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	Delanglade	Jackson	Rosehill	Thilmany		16
Voltage--High Side	34	12	34	34		17
Voltage--Low Side	12	2	12	12		18
Num. of Main Transformers in Operation	1	2	1	2		19
Capacity of Transformers in kVA	10,500	3,000	22,500	60,000		20
Number of Spare Transformers on Hand	0	1	0	0		21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	11,308	3,844	173,580	1
Acquired during year	0	68	6,330	2
<b>Total</b>	<b>11,308</b>	<b>3,912</b>	<b>179,910</b>	<b>3</b>
Retired during year	47	22	220	4
Sales, transfers or adjustments increase (decrease)				5
<b>Number end of year</b>	<b>11,261</b>	<b>3,890</b>	<b>179,690</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	11,150	3,116	129,274	8
In utility's use	30	1	500	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	81	773	49,916	12
<b>Total end of year</b>	<b>11,261</b>	<b>3,890</b>	<b>179,690</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	94	85,446	<b>1</b>
Mercury Vapor	400	23	45,287	<b>2</b>
Sodium Vapor	100	982	498,423	<b>3</b>
Sodium Vapor	250	543	734,679	<b>4</b>
Sodium Vapor	400	84	163,380	<b>5</b>
<b>Total</b>		<b>1,726</b>	<b>1,527,215</b>	
<b>Ornamental</b>				
Sodium Vapor	100	31	14,880	<b>6</b>
Sodium Vapor	250	31	41,943	<b>7</b>
Sodium Vapor	400	56	108,920	<b>8</b>
<b>Total</b>		<b>118</b>	<b>165,743</b>	
<b>Other</b>				
NONE		0		<b>9</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

ACCOUNT #536 WATER FOR POWER - DECREASE IS DUE TO PAYMENT TO FERC IN 1997 FOR THE HEADWATER BENEFITS ASSESSMENT. THIS EXPENSE DID NOT RECUR IN 1998.

ACCOUNT #537 HYDRAULIC EXPENSES - DUE TO THE MILD WINTER, LESS TIME WAS SPENT CLEARING ICE AND MAINTAINING DAM BOARDS.

ACCOUNT #543 MAINTENANCE OF RESERVOIRS, DAMS, AND WATERWAYS - REDUCED MAINTENANCE IN 1998.

ACCOUNT #544 MAINTENANCE OF ELECTRIC PLANT - REDUCED MAINTENANCE IN 1997. 1998 EXPENSES COMPARE WITH EXPENSES INCURRED IN 1996.

ACCOUNT #548 GENERATION EXPENSES - INCREASE DUE TO INCREASED MAINTENANCE OF THE DIESEL PLANT.

ACCOUNT #553 MAINTENANCE OF GENERATING AND ELECTRIC PLANT - NONRECURRING COSTS OF APPROXIMATELY \$150,000 OCCURRED IN 1997.

ACCOUNT #571 MAINTENANCE OF OVERHEAD LINES - NO MONEY WAS EXPENDED IN 1997. 1998 COSTS COMPARE WITH 1996.

ACCOUNT #583 OVERHEAD LINE EXPENSES - DECREASE IN LABOR TIME CHARGED TO THE OVERHEAD LINE EXPENSE.

ACCOUNT #586 METER EXPENSES - INCREASE IN LABOR TIME TESTING METERS IN 1998.

ACCOUNT #594 MAINTENANCE OF UNDERGROUND LINES - LABOR WAS GEARED TOWARD NEW CONSTRUCTION IN 1998. LESS TIME SPENT ON MAINTENANCE.

ACCOUNT #902 METER READING EXPENSES - INCREASE DUE TO STAFFING CHANGES. ONE NEW READER ADDED LATE IN 1997. ALSO MORE TIME WAS CHARGED TO ACCOUNT #903.

ACCOUNT #903 CUSTOMER RECORDS AND COLLECTION EXPENSES - SEE ACCOUNT #902.

ACCOUNT #912 DEMONSTRATING AND SELLING EXPENSES - CUSTOMER SERVICE REPRESENTATIVE HIRED IN 1998.

ACCOUNT #921 OFFICE SUPPLIES AND EXPENSE - INCREASE DUE TO REMODELING OF THE OFFICE AREAS.

ACCOUNT #923 OUTSIDE SERVICES - INCREASE DUE TO EXPENSES INCURRED IN CONNECTION WITH THE UTILITY'S BILLING SOFTWARE CONVERSION. THE SOFTWARE CONVERSION WAS STILL IN PROGRESS @ 12/31/98.

ACCOUNT #925 INJURIES AND DAMAGES - INCREASE DUE TO ENHANCED SAFETY PROGRAMS BEING DEVELOPED IN 1998.

ACCOUNT #930 MISCELLANEOUS GENERAL EXPENSES - REMODELLING EXPENSES CHARGED TO THIS ACCOUNT IN 1997 DID NOT RECUR IN 1998.

ACCOUNT #932 MAINTENANCE OF GENERAL PLANT - INCREASE DUE TO REMODELING OF THE OFFICE AREAS.

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Utility Plant in Service (Page E-06)

ACCOUNT #362 STATION EQUIPMENT - BELOW  
ACCOUNT #364 POLES, TOWERS, FIXTURES - BELOW  
ACCOUNT #365 OVERHEAD CONDUCTORS - BELOW  
ACCOUNT #367 UNDERGROUND CONDUCTORS - BELOW  
ACCOUNT #368 LINE TRANSFORMERS - BELOW

DUE TO THE LARGE NUMBER OF WORK ORDERS PROCESSED ON AN ANNUAL BASIS, THE SCHEDULE OF SIGNIFICANT PLANT ADDITIONS AND RETIREMENTS IS NOT PROVIDED. THE WORK ORDER INFORMATION, INCLUDING A BRIEF DESCRIPTION, CAN BE FURNISHED TO YOU ON LOTUS SPREADSHEETS UPON REQUEST.

ACCOUNT #392 TRANSPORTATION EQUIPMENT - A NEW BUCKET TRUCK (MATERIAL HANDLER) WAS PURCHASED IN 1998 ALONG WITH A PICKUP.

ADJUSTMENTS APPEARING IN COLUMN (F) RESULTED FROM CONTINUING PROPERTY RECORDS (CPR) RECONCILIATIONS.

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### Purchased Power Statistics (Page E-16)

Actual Monthly Peak is 1,306,000 kw. The system only allows up to 999,999. Consequently, the actual load factor is 67.498%.

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### Production Statistics (Page E-18)

THE DIESEL AND GAS TURBINE IS LEASED TO WPPI

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